

--- “Series of 1881” – CUSTOMS - *BOXES* - Division Open (A-56) - 60 x 111 mm. ---

--- lithographed in blue ink on *block watermarked* horizontal mesh thick wove ---

--- with 5 mm. red control numbers - scanned at 75% scale ---

--- with a 28 mm. “British American Bank Note Co. Montreal” imprint ---

Chris Ryan, “Canadian Revenue Newsletter”, No. 39, May 2002

“The CADDY excise stamp was redesigned in 1871, with the first delivery by BABN occurring at the end of July. ... New BOXES stamps were added later in red (pre-October 1873) and in black (post-October 1873). Initially and predominantly, these new upright rectangular stamps were printed from steel plates, with some later production by lithographic transfers. In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubber stamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used.”

The catalogue should list these 1881 Division Open blue CANADA CUSTOMS - *BOXES* (A 56) stamps as follows:

RM-238 - CUSTOMS, Open, blue, *coarse roulette*, lithographed on horizontal mesh wove - 5 mm. controls

RM-239† - CUSTOMS, Open, blue, perf 12, lithographed on horizontal mesh wove - 5 mm. controls - **WANTED!**

3rd BABN Contract (1878-1886)

John McKay records that 88,000 *lithographed* “Blue Boxes” were delivered. It seems that about 30,000 of these were in Division Open (A-56) format. It seems doubtful that many Montreal Division (M-56) were prepared.

On July 1st 1883 all CADDY and BOXES stamps were declared to be obsolete. Some may have been overprinted for use as RAW LEAF stamps as follows: The control numbers on the overprints are a part of the control sequence used on the blue CUSTOMS - *BOXES* (A 56) stamps. To date, the two in the collection are **10088** and **10091**. These overprints are also re-listed under RAW LEAF STAMPS. The preceding control number sequence continues on **10114 a** copy of **RM-238** *without* the **RAW LEAF** overprint. This raises the question: Where the overprints merely an essay?

In 1883 **M-239** (from **26292** to **26379**) were overprinted with **TEN LBS. SNUFF / OVER 40% / MOISTURE** for use as the provisional **RS-22**. This is usage of the *perforated* **RM-239**, is **WANTED** without the overprint.

M-239 is also catalogued as **RS-14** when overprinted **FIVE LBS. SNUFF / NOT MORE THAN 40% / MOISTURE - WANTED!**



★RM-238 - CUSTOMS - *BOXES*, blue, *coarse roulette*, Division Open (A-56), with 5 mm. control number 03792, lithographed on *block watermarked* horizontal mesh thick wove

03792★	RM-238	CUSTOMS - <i>BOXES</i> , Open (A 56), blue, <i>coarse roulette</i> , on block wmkd wove
03797	RM-238	CUSTOMS - <i>BOXES</i> , Open (A 56), blue, <i>coarse roulette</i> , on block wmkd wove
03823	RM-238	CUSTOMS - <i>BOXES</i> , Open (A 56), blue, <i>coarse roulette</i> , on block wmkd wove
03842	RM-238	CUSTOMS - <i>BOXES</i> , Open (A 56), blue, <i>coarse roulette</i> , on block wmkd wove
03858	RM-238	CUSTOMS - <i>BOXES</i> , Open (A 56), blue, <i>coarse roulette</i> , on block wmkd wove
03858	RM-238	CUSTOMS - <i>BOXES</i> , Open (A 56), blue, <i>coarse roulette</i> , on block wmkd wove
03863	RM-238	CUSTOMS - <i>BOXES</i> , Open (A 56), blue, <i>coarse roulette</i> , on block wmkd wove



★RM-238n - CUSTOMS - *BOXES*, blue, *coarse roulette*, Division Open (A-56), without control numbering, lithographed on *block watermarked* horizontal mesh thick wove

--- the Raw Leaf Overprints - CANADA CUSTOMS - *BOXES* - Division Open (A-56) ---

--- lithographed in blue ink on *block watermarked* horizontal mesh thick wove - with 5 mm. red controls ---

--- overprinted **RAW LEAF** or **RAW LEAF** in 4 mm. thin Roman letters - scanned at 67% scale ---

On July 1st 1883 all CADDY and BOXES stamps were declared to be obsolete. Some were overprinted for use as RAW LEAF stamps.

The control numbers on these overprints are a simple continuation of the control sequence used on the blue CUSTOMS - BOXES stamps. They are also re-listed under RAW LEAF STAMPS.

The catalogue lists these RAW LEAF overprints on the CANADA CUSTOMS Division Open [A 56] BOXES stamp as follows:

- RA-8n** RM-239, *perf12*, on *block wmkd* wove, overprinted **RAW LEAF** in 4 mm serified Gothic
RA-9† RM-238, *coarse roulette*, on *block wmkd* wove, overprinted **RAW LEAF** in 4 mm serified Gothic
RA-10 RM-238, *coarse roulette*, on *block wmkd* wove, overprinted **RAW LEAF** in 4 mm serified Gothic

The collection *does not contain* a control numbered copy of **RA-8**, nor *does it contain* a copy of **RA-9** - WANTED!



★**RA-10** - Division Open *BOXES* (A-56), blue, *coarse roulette*, with 5 mm. red control **10091**, on *block wmkd* horizontal mesh thick wove, overprinted **RAW LEAF** in 4 mm. Roman letters

★**RA-8n** - Division Open *BOXES* (A-56), blue, perforated 12, without control numbering, on *block wmkd* horizontal mesh thick wove, overprinted **RAW LEAF** in 4 mm. Roman letters

10088	RA-10	CUSTOMS - <i>BOXES</i> , Division Open, <i>coarse roulette</i> , overprinted RAW LEAF 4 mm. Roman letters
10091 ★	RA-10	CUSTOMS - <i>BOXES</i> , Division Open, <i>coarse roulette</i> , overprinted RAW LEAF 4 mm. Roman letters

The collection *does not contain* a control numbered copy of the perforated Division Open *BOXES* stamp on *block watermarked* horizontal mesh wove overprinted **RAW LEAF**, nor does it contain a control-numbered copy of the *coarse roulette* red overprint on *block watermarked* wove.

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--- lithographed in blue ink on *block watermarked* horizontal mesh thick wove ---

--- with 5 mm. red control numbers - scanned at 75% scale ---

--- with a 28 mm. “British American Bank Note Co. Montreal” imprint ---

The preceding control number sequence continues on copies of **RM-238** *without* the **RAW LEAF** overprint. This raises the question: Where the overprints merely an essay?



RM-238 - CUSTOMS - *BOXES*, blue, *coarse roulette*, Division Open (**A-56**), with 5 mm. control number **10114**, lithographed on *block watermarked* horizontal mesh thick wove

10114★

RM-238

CUSTOMS - *BOXES*, Open (A 56), blue, *coarse roulette*, on block wmkd wove

As illustrated on the following page, the collection contains copies of **RM-239**, the *perforated* blue CUSTOMS - *BOXES* Division Open stamp, overprinted for use on five and ten pound packages of **SNUFF** - which was first taxed under the “Budget of 1883” at 8¢ per pound (over 40% moisture) or at 12¢ per pound (under 40% moisture).

When this separate “Snuff” tax was enacted in 1883, the obsolete Series of 1871-73 *BOXES* and *CADDY* Division Open *block watermarked* blue stamps were similarly overprinted.

Lee Brandom included these various *SNUFF* overprinted stamps in his S_STAMP section. From the unbroken continuation of the control numbering, I feel that both the black *Manufacturing*, and the blue *CUSTOMS*, provisional overprints actually belong in the M_STAMP section - probably they should be located in both places.

--- CUSTOMS - *BOXES* - Division Open (A-56) - 60 x 111 mm. - 1883 ---

--- lithographed on block watermarked horizontal mesh thick wove paper ---

--- RM-239 overprinted in 7 mm. heavy Gothic **TEN** LBS. **SNUFF** / OVER 40% / MOISTURE in 1½ mm. thin red Gothic ---

--- RS-22 - *coarse roulette* - with 5 mm. controls - scanned at 75% scale ---

--- with a 28 mm. "British American Bank Note Co. Montreal" imprint ---



RS-22 / RM-239 - CUSTOMS - *BOXES*, Division Open (A-56), blue, perforated 12, with 5 mm. red control **26331**,
on *block watermarked* horizontal mesh thick wove - overprinted **TEN** LBS. **SNUFF** / OVER 40% / MOISTURE

26292	RS-22	RM-239 overprinted TEN <u>LBS.</u> SNUFF / OVER 40% / MOISTURE
26294	RS-22	RM-239 overprinted TEN <u>LBS.</u> SNUFF / OVER 40% / MOISTURE
26309 ★	RS-22	RM-239 overprinted TEN <u>LBS.</u> SNUFF / OVER 40% / MOISTURE
26312	RS-22	RM-239 overprinted TEN <u>LBS.</u> SNUFF / OVER 40% / MOISTURE
26331 ★	RS-22	RM-239 overprinted TEN <u>LBS.</u> SNUFF / OVER 40% / MOISTURE
26345	RS-22	RM-239 overprinted TEN <u>LBS.</u> SNUFF / OVER 40% / MOISTURE
26358	RS-22	RM-239 overprinted TEN <u>LBS.</u> SNUFF / OVER 40% / MOISTURE
26364-65	RS-22	RM-239 overprinted TEN <u>LBS.</u> SNUFF / OVER 40% / MOISTURE
26379	RS-22	RM-239 overprinted TEN <u>LBS.</u> SNUFF / OVER 40% / MOISTURE

The collection *does not contain* a copy of RS-14 - the **FIVE** LBS. **SNUFF** overprint on RM-239 - the perforated
block watermarked CUSTOMS - *BOXES* Division Open stamp - **WANTED!**

File path is c:\CR - STAMPS \ RM_STAMPS \ CUSTOMS \ 1881 - BOXES - Open,
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 15th 2013, JBH